



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, ४ मार्च, १९९६/ १४ फाल्गुन, १९१७

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-२, २८ फरवरी, १९९६

संख्या ई० एक्स० एन०-एफ०(१२)३/९५.—हिमाचल प्रदेश की राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, १९६८ (१९६८ का २४) की धारा ४० द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए इस विभाग की समसंख्यक अधिसूचना, दिनांक १ सितम्बर, १९९५ द्वारा राजपत्र, हिमाचल प्रदेश (असाधारण) दिनांक ४ नवम्बर, १९९५ में पूर्व प्रकाशित, हिमाचल प्रदेश जनरल सेल्ज टैक्स रूलज, १९७० का और संशोधन करने के लिए निम्नलिखित नियम बनाती है :—

१. संक्षिप्त नाम और प्रारम्भ :—(१) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश जनरल सेल्ज टैक्स (संशोधन) नियम, १९९६ है।

(२) ये तुरन्त प्रवृत्त होंगे।

2. नियम 49 का संशोधन.—हिमाचल प्रदेश जनरल सेल्ज टैक्स नियम, 1970 के नियम 49 के विद्यमान उप-नियम (1) के स्थान पर निम्नलिखित उप नियम रखा जाएगा, अर्थात् :—

“(1) When the Assessing Authority is satisfied after such scrutiny of accounts and such enquires as it considers necessary that the claim for refund is admissible, he shall determine the amount of refund due and shall, if the amount to be refunded —

- (i) does not exceed two thousand rupees, record an order sanctioning refund;
- (ii) exceeds two thousand rupees but does not exceed ten thousand rupees, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District as the case may be, for orders;
- (iii) exceeds ten thousand rupees but does not exceed twenty thousand rupees, submit through Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District, the record of the case together with his recommendations to the Deputy Excise and Taxation Commissioner or other Officer In-charge of the zone (except Flying Squads) concerned, as the case may be, for orders; and
- (iv) exceeds twenty thousand rupees, submit through the officers Incharge of the District and zone concerned, the record of the case together with his recommendations to the Commissioner for orders;

and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii), (iii) and (iv) only in accordance with the orders made by authorities specified in respective clause.”

आदेश द्वारा,
ए० एन० बिद्यार्थी,
अतिरिक्त मुख्य सचिव एवं सचिव ।

[Authoritative English text of Government Notification No. EXN-F(12)3/95, dated 28th February, 1996 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 28th February, 1996

No. EXN-F(12)-3/95.—In exercise of the powers conferred under section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh is pleased to make the following rules further to amend to Himachal Pradesh General Sales Tax Rules, 1970, the same having been previously published *vide* this department notification of even number, dated the 1st September, 1995 in the Raj-patra (Extra-Ordinary), Himachal Pradesh dated the 4th November, 1995, namely :—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1996.

(2) They shall come into force at once.

2. *Amendment of rule 49.*—For the existig sub-rule (1) of rule 49 of the Himachal Pradesh General Sales Tax Rules, 1970, the following shall be substituted, namely :—

“(1) when the Assessing Authority is satisfied after such scrutiny of accounts and such enquires as it considers necessary that the claim for refund is admissible, he shall determine the amount of refund due and shall, if the amount to be refunded :—

- (i) does not exceed two thousand rupees, record an order sanctioning refund ;
- (ii) exceeds two thousand rupees but does not excee ten thousand rupees, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District, as the case may be, for orders ;
- (iii) exceeds ten thousand rupees but does not exceed twenty thousand rupees, submit through Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District, the record of the case together with his recommendations to the Deputy Excise Commissioner or other officer Incharge of the zone (except Flying Squads) concerned, as the case may be, for orders ; and
- (iv) exceeds twenty thousand rupees, submit through the officers Incharge of the District and Zone concerned, the record of the case together with his recommendations to the commissioner for orders ;

and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii), (iii) and (iv) only in accordance with the orders made by authorities specified in respective clause.”

By order.

A. N. VIDYARTHI,
Additional Chief Secretary-cum-Secretary.

